

Exhibit 3

Spreadsheet 3 (per Dkt. 218)

IOLA Withdrawals Seemingly For Respondent's Benefit^[1]

Note: *Respondent has not produced any statements from either of his known IOLA accounts since the end of June 2022.*

Bank Account	Date of Withdrawal	Account (if known) Into Which Funds Were Deposited^[2]	Amount Withdrawn	Grounds For Reasonable Belief
Piermont x2292 (Dkt. 211-18)	8/5/2021	Piermont x2060 (Dkt. 211-13)	\$2,000	Transferred to Mr. Etra's business account
Piermont x2292 (Dkt. 211-18)	9/23/2021	Piermont x2060 (Dkt. 211-13)	\$1,000	Transferred to Mr. Etra's business account
Piermont x2292 (Dkt. 211-18)	10/12/2021	Piermont x2060 (Dkt. 211-13)	\$10,000	Transferred to Mr. Etra's business account
Piermont x2292 (Dkt. 211-18)	12/20/2021	Piermont x2060 (Dkt. 211-13)	\$1,000	Transferred to Mr. Etra's business account
Piermont x2292 (Dkt. 211-18)	4/29/2022	Piermont x2060 (Dkt. 211-13)	\$5,000	Transferred to Mr. Etra's business account
M&T x3441 (Dkt. 211-17)	3/22/2019	Koraljka Gall Troselj	\$1,000	Transferred to Mr. Etra's wife
M&T x3441 (Dkt. 211-17)	3/29/2019	Koraljka Gall Troselj	\$1,000	Transferred to Mr. Etra's wife
M&T x3441 (Dkt. 211-17)	4/3/2019	Seaver Wang	\$3,978.44	Transferred to Mr. Etra's landlord
M&T x3441 (Dkt. 211-17)	4/18/2019	M&T x3433	\$2,000	Transferred to Mr. Etra's business checking account
M&T x3441 (Dkt. 211-17)	6/12/2019	M&T x3433	\$500	Transferred to Mr. Etra's business checking account
M&T x3441 (Dkt. 211-17)	7/26/2019	M&T x2433	\$1,000	Transferred to Mr. Etra's checking account

Bank Account	Date of Withdrawal	Account (if known) Into Which Funds Were Deposited^[2]	Amount Withdrawn	Grounds For Reasonable Belief
M&T x3441 (Dkt. 211-17)	8/1/2019	6 “book transfer debits” to account numbers unknown to Petitioner	Total \$154,855.80	“book transfer debit” implies a transfer to another M&T account, presumably of Mr. Etra’s
M&T x3441 (Dkt. 211-17)	8/12/2019	M&T x3433	\$5,000	Transferred to Mr. Etra’s business checking account
M&T x3441 (Dkt. 211-17)	1/6/2020	M&T x3433	\$2,000	Transferred to Mr. Etra’s business checking account
M&T x3441 (Dkt. 211-17)	7/17/2020	Seaver Wang	\$4,039.75	Transferred to Mr. Etra’s landlord
M&T x3441 (Dkt. 211-17)	9/17/2020	Seaver Wang	\$4,052.79	Transferred to Mr. Etra’s landlord
M&T x3441 (Dkt. 211-17)	10/23/2020	counter withdrawal	\$800	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	10/28/2020	counter withdrawal	\$500	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	12/15/2020	counter withdrawal	\$500	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	7/23/2021	Sea[v]er Wang	\$150	Transferred to Mr. Etra’s landlord

Bank Account	Date of Withdrawal	Account (if known) Into Which Funds Were Deposited^[2]	Amount Withdrawn	Grounds For Reasonable Belief
M&T x3441 (Dkt. 211-17)	8/16/2021	counter withdrawal	\$900	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	Sept. 2021	8 payments to Paypal in various respects including 3 for “Apple.com bill”	Total \$346.37	These Paypal payments seem likely to have been for personal expenses
M&T x3441 (Dkt. 211-17)	9/24/2021	counter withdrawal	\$900	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	10/1/2021	counter withdrawal	\$900	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	10/29/2021	counter withdrawal	\$800	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	12/7/2021	counter withdrawal	\$1,200	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”

Bank Account	Date of Withdrawal	Account (if known) Into Which Funds Were Deposited^[2]	Amount Withdrawn	Grounds For Reasonable Belief
M&T x3441 (Dkt. 211-17)	12/16/2021	counter withdrawal	\$1,000	As the Court noted in Dkt. 218, “it would be odd to make a counter withdrawal for a client from an IOLA account.”
M&T x3441 (Dkt. 211-17)	Dec. 2021	3 e-payments to “Amex” (presumably American Express)	Total \$2637.80	Payments to American Express would seem to have been for personal expenses (although Petitioner has no records of Mr. Etra having an Amex card during this period)
M&T x3441 (Dkt. 211-17)	1/3/2022	e-payment to “Amex”	\$500	See immediately above
M&T x3441 (Dkt. 211-17)	1/21/2022	Seaver Wang	\$5,000	Transferred to Mr. Etra’s landlord
M&T x3441 (Dkt. 211-17)	2/3/2022	M&T x3433	\$200	Transferred to Mr. Etra’s business checking account
M&T x3441 (Dkt. 211-17) M&T x3441 (Dkt. 211-17)	3/4/2022	e-payment to “Amex”	\$1,921.54	Payments to American Express would seem to have been for personal expenses, as above
M&T x3441 (Dkt. 211-17)	3/7/2022	Payment to a Capital One account of which Petitioner is unaware	\$3,000	This payment is immediately followed by an “ACH Dispute Credit” in the same amount, with a “case” number, all of which would seem unusual for a client transaction.

Bank Account	Date of Withdrawal	Account (if known) Into Which Funds Were Deposited ^[2]	Amount Withdrawn	Grounds For Reasonable Belief
M&T x3441 (Dkt. 211-17)	3/22/2022	"FPB Cr Card Internet Web217650614"	\$400	The reference to "cr[edit] card" seems to imply this was not a client transaction.
M&T x3441 (Dkt. 211-17)	3/23/2022	e-payment to "Amex"	\$1,100	Payments to American Express would seem to have been for personal expenses, as above
M&T x3441 (Dkt. 211-17)	3/25/2022	Counter withdrawal	\$1,000	As the Court noted in Dkt. 218, "it would be odd to make a counter withdrawal for a client from an IOLA account."
M&T x3441 (Dkt. 211-17)	4/18/2022	Regus Management	\$268	Transferred to the landlord of Mr. Etra's rented office
M&T x3441 (Dkt. 211-17)	4/29/2022	"CommerceWest Auto Tfr"	\$500	This appears to be a payment for automobile insurance
M&T x3441 (Dkt. 211-17)	5/18/2022	Regus Management	\$268	Transferred to the landlord of Mr. Etra's rented office
M&T x3441 (Dkt. 211-17)	5/23/2022	counter withdrawal	\$1,000	As the Court noted in Dkt. 218, "it would be odd to make a counter withdrawal for a client from an IOLA account."
M&T x3441 (Dkt. 211-17)	6/17/2022	Regus Management	\$272.07	Transferred to the landlord of Mr. Etra's rented office
M&T x3441 (Dkt. 211-17)	6/30/2022	counter withdrawal	\$670.74	As the Court noted in Dkt. 218, "it would be odd to make a counter withdrawal for a client from an IOLA account."

Bank Account	Date of Withdrawal	Account (if known) Into Which Funds Were Deposited^[2]	Amount Withdrawn	Grounds For Reasonable Belief

[1] Petitioner is construing “transferred to Respondent or to an affiliate of Respondent” to mean “for Respondent’s personal benefit”; for example, a payment of rent from his IOLA account is not literally to “an affiliate” but Petitioner believes such transfers are within the meaning of the Court’s order. (If Petitioner’s understanding is incorrect we apologize to the Court.) In this regard, there are numerous transfers from Mr. Etra’s account to individuals and entities unknown to Petitioner that might have been transfers to clients (although we have no way of knowing that), so those have not been identified here.

[2] Petitioner is identifying payees where accounts are not available, believing that the Court will want that information in the absence of an identified bank account to which funds were transferred.